

FIRST REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 502
98TH GENERAL ASSEMBLY

Reported from the Committee on Ways and Means, April 30, 2015, with recommendation that the Senate Committee Substitute do pass.

1199S.02C

ADRIANE D. CROUSE, Secretary.

AN ACT

To repeal section 143.221, RSMo, and to enact in lieu thereof one new section relating to withholding tax returns.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Section 143.221, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 143.221, to read as follows:

143.221. 1. Every employer required to deduct and withhold tax under sections 143.011 to 143.996 shall, for each calendar quarter, on or before the last day of the month following the close of such calendar quarter, file a withholding return as prescribed by the director of revenue and pay over to the director of revenue or to a depository designated by the director of revenue the taxes so required to be deducted and withheld.

2. Where the aggregate amount required to be deducted and withheld by any employer exceeds [fifty] **one hundred** dollars for at least two of the preceding twelve months, the director, by regulation, may require a monthly return. The due dates of the monthly return and the monthly payment or deposit for the first two months of each quarter shall be by the fifteenth day of the succeeding month. The due dates of the monthly return and the monthly payment or deposit for the last month of each quarter shall be by the last day of the succeeding month. The director may increase the amount required for making a monthly employer withholding payment and return to more than [fifty] **one hundred** dollars or decrease such required amount, however, the decreased amount shall not be less than [fifty] **one hundred** dollars.

3. Where the aggregate amount required to be deducted and withheld by

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

19 any employer is less than [twenty] **one hundred** dollars in each of the four
20 preceding quarters, **and to the extent the employer does not meet the**
21 **requirements in subsection 1 or 2 of this section for filing a**
22 **withholding return on a quarterly or monthly basis**, the employer shall file
23 a withholding return for a calendar year. The director, by regulation, may also
24 allow other employers to file annual returns. The return shall be filed and the
25 taxes if any paid on or before January thirty-first of the succeeding year. The
26 director may increase the amount required for making an annual employer
27 withholding payment and return to more than [twenty] **one hundred** dollars or
28 decrease such required amount, however, the decreased amount shall not be less
29 than [twenty] **one hundred** dollars.

30 4. If the director of revenue finds that the collection of taxes required to
31 be deducted and withheld by an employer may be jeopardized by delay, he may
32 require the employer to pay over the tax or make a return at any time. A lien
33 outstanding with regard to any tax administered by the director shall be a
34 sufficient basis for this action.

Bill ✓

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